

Item No. 151

# TOWN OF LAUDERDALE-BY-THE-SEA

## AGENDA ITEM REQUEST FORM

**Town Manager**

Department Submitting Request

**Esther Colon**

Dept Head's Signature

<u>Commission Meeting Dates</u>	<u>Last date to turn in to Town Clerk's Office</u>	<u>Commission Meeting Dates</u>	<u>Last date to turn in to Town Clerk's Office</u>	<u>Commission Meeting Dates</u>	<u>Last date to turn in to Town Clerk's Office</u>
<input type="checkbox"/> Nov 10, 2009	Oct. 30 (5:00 p.m.)	<input type="checkbox"/> Jan 26, 2010	Jan 15 (5:00 p.m.)	<input type="checkbox"/> March 23, 2010	Mar 12 (5:00 p.m.)
<input type="checkbox"/> Dec 1, 2009	Nov 20 (5:00 p.m.)	<input type="checkbox"/> Feb 9, 2010	Jan 29 (5:00 p.m.)	<input checked="" type="checkbox"/> April 13, 2010	April 2 (5:00p.m.)
<input type="checkbox"/> Dec 8, 2009	Nov 25 (5:00 p.m.)	<input type="checkbox"/> Feb 23, 2010	Feb 12 (5:00 p.m.)	<input checked="" type="checkbox"/> April 27, 2010	April 16 (5:00p.m.)
<input type="checkbox"/> Jan 12, 2010	Dec 31 (5:00 p.m.)	<input type="checkbox"/> Mar 4, 2010	Feb 19 (5:00p.m.)	<input type="checkbox"/> May 11, 2010	April 30 (5:00p.m.)

**NATURE OF AGENDA ITEM**

- |   |  |  |
|---|--|--|
| <input type="checkbox"/> Presentation   | <input type="checkbox"/> Resolution              | <input type="checkbox"/> New Business      |
| <input type="checkbox"/> Report         | <input type="checkbox"/> Ordinance               | <input type="checkbox"/> Manager's Report  |
| <input type="checkbox"/> Consent Agenda | <input type="checkbox"/> Public Hearing          | <input type="checkbox"/> Attorney's Report |
| <input type="checkbox"/> Bids           | <input checked="" type="checkbox"/> Old Business | <input type="checkbox"/> Other             |

**EXPLANATION:** Commission approval to proceed with RFP 10-03-01 for Audit Services**STAFF RECOMMENDATION:****BOARD/COMMITTEE RECOMMENDATION:****FISCAL IMPACT AND APPROPRIATION OF FUNDS:**

- |   |  |
|---|--|
| <input type="checkbox"/> Amount \$ _____            | <input type="checkbox"/> Acct # _____  |
| <input type="checkbox"/> Transfer of funds required | <input type="checkbox"/> From Acct # _____   |
| <input type="checkbox"/> Bid                        | <input type="checkbox"/> Grant <input type="checkbox"/> Amount represents matching funds |

Deferred to the April 27, 2010 commission meeting.

Town Attorney review required

☒ Yes ☐ No

APR 2 2010

3:19 PM

W

Town Manager's Initials: EC

**Statute**

**Annual Financial Audit Reports**

Select Year: 2009

## The 2009 Florida Statutes

<a href="#">Title XIV</a>	<a href="#">Chapter 218</a>	<a href="#">View Entire Chapter</a>
TAXATION AND FINANCE	FINANCIAL MATTERS PERTAINING TO POLITICAL SUBDIVISIONS	

### 218.39 Annual financial audit reports.--

(1) If, by the first day in any fiscal year, a local governmental entity, district school board, charter school, or charter technical career center has not been notified that a financial audit for that fiscal year will be performed by the Auditor General, each of the following entities shall have an annual financial audit of its accounts and records completed within 12 months after the end of its fiscal year by an independent certified public accountant retained by it and paid from its public funds:

- (a) Each county.
- (b) Any municipality with revenues or the total of expenditures and expenses in excess of \$250,000.
- (c) Any special district with revenues or the total of expenditures and expenses in excess of \$100,000.
- (d) Each district school board.
- (e) Each charter school established under s. [1002.33](#).
- (f) Each charter technical center established under s. [1002.34](#).
- (g) Each municipality with revenues or the total of expenditures and expenses between \$100,000 and \$250,000 that has not been subject to a financial audit pursuant to this subsection for the 2 preceding fiscal years.
- (h) Each special district with revenues or the total of expenditures and expenses between \$50,000 and \$100,000 that has not been subject to a financial audit pursuant to this subsection for the 2 preceding fiscal years.

(2) The county audit report shall be a single document that includes a financial audit of the county as a whole and, for each county agency other than a board of county commissioners, an audit of its financial accounts and records, including reports on compliance and internal control, management letters, and financial statements as required by rules adopted by the Auditor General. In addition to such requirements, if a board of county commissioners elects to have a separate audit of its financial accounts and records in the manner required by rules adopted by the Auditor General for other county

agencies, such separate audit shall be included in the county audit report.

(3)(a) A dependent special district may make provision for an annual financial audit by being included within the audit of another local governmental entity upon which it is dependent. An independent special district may not make provision for an annual financial audit by being included within the audit of another local governmental entity.

(b) A special district that is a component unit, as defined by generally accepted accounting principles, of a local governmental entity shall provide the local governmental entity, within a reasonable time period as established by the local governmental entity, with financial information necessary to comply with this section. The failure of a component unit to provide this financial information must be noted in the annual financial audit report of the local governmental entity.

(4) A management letter shall be prepared and included as a part of each financial audit report.

(5) At the conclusion of the audit, the auditor shall discuss with the chair of each local governmental entity or the chair's designee, or with the elected official of each county agency or with the elected official's designee, or with the chair of the district school board or the chair's designee, or with the chair of the board of the charter school or the chair's designee, or with the chair of the charter technical career center or the chair's designee, as appropriate, all of the auditor's comments that will be included in the audit report. If the officer is not available to discuss the auditor's comments, their discussion is presumed when the comments are delivered in writing to his or her office. The auditor shall notify each member of the governing body of a local governmental entity, district school board, charter school, or charter technical career center for which deteriorating financial conditions exist that may cause a condition described in s. 218.503(1) to occur if actions are not taken to address such conditions.

(6) The officer's written statement of explanation or rebuttal concerning the auditor's findings, including corrective action to be taken, must be filed with the governing body of the local governmental entity, district school board, charter school, or charter technical career center within 30 days after the delivery of the auditor's findings.

(7) The predecessor auditor of a district school board shall provide the Auditor General access to the prior year's working papers in accordance with the Statements on Auditing Standards, including documentation of planning, internal control, audit results, and other matters of continuing accounting and auditing significance, such as the working paper analysis of balance sheet accounts and those relating to contingencies.

(8) All audits conducted in accordance with this section must be conducted in accordance with the rules of the Auditor General promulgated pursuant to s. 11.45. All audit reports and the officer's written statement of explanation or rebuttal must be submitted to the Auditor General within 45 days after delivery of the audit report to the entity's governing body, but no later than 12 months after the end of the fiscal year.

(9) Each charter school and charter technical career center must file a copy of its audit report with the

sponsoring entity; the local district school board, if not the sponsoring entity; the Auditor General; and with the Department of Education.

(10) This section does not apply to housing authorities created under chapter 421.

(11) Notwithstanding the provisions of any local law, the provisions of this section shall govern.

**History.**--s. 65, ch. 2001-266; s. 924, ch. 2002-387; s. 28, ch. 2004-305; s. 2, ch. 2006-190; s. 2, ch. 2009-214.



## **TOWN OF LAUDERDALE-BY-THE-SEA**

REQUEST FOR PROPOSALS #10-03-01  
FOR

PROFESSIONAL AUDITING SERVICES

Bids to be submitted before:

\_\_\_\_\_, 2010 by 2:00pm

To the Office of the Town Clerk  
4501 Ocean Drive  
Lauderdale-By-The-Sea, FL 33308  
(954) 776-0576



# **TOWN OF LAUDERDALE-BY-THE-SEA**

## **REQUEST FOR PROPOSALS**

Notice to Proposer  
RFP #10-03-01

April           , 2010

### **Request for Proposals Professional Auditing Services**

The Town of Lauderdale-by-The-Sea, Florida, is seeking the services of a Professional Certified Public Accounting firm to provide usual and customary consulting services relative to the auditing of financial statements for the Town of Lauderdale-By-The-Sea fiscal year ending September 30, 2010, and the auditing of its financial statements for Lauderdale-By-The-Sea Volunteer Fire Department. These audits are to be performed in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-profits Organizations, and Chapter 10.550, Rules of the Auditor General for the State of Florida.

Those individual/firms interested in being considered for this project are instructed to submit five (5) copies and one (1) original of their proposal, pertinent to this project prior to 2:00pm on                     , to the office of the Town Clerk, Town Hall, 4501 Ocean Drive, Lauderdale-By-The-Sea, Florida 33308 at which time they will be publicly opened and read aloud, shortly thereafter. Qualified proposals will be reviewed and ranked by an evaluation committee. The committee will recommend its ranking of the top three (3) firms for the Town Commission's final ranking and approval. Any response received after time and date specified will not be considered.

A non-mandatory pre-proposal conference has been scheduled for           pm on                     , 2010, at Jarvis Hall, 4505 Ocean Drive, Lauderdale-By-The-Sea, Florida, for the purpose of discussing the proposed project.

## RFP 10-03-01 AUDITING SERVICES

### BID OPENING - (Date & Time)

Company Name:

Street Address:

City, State, Zip:

Contact Person:

Contact #:

Contact Email:

Circle Yes or No:

Gatsby Certified	CAFR Experience	VFD Pension Experience	Government Experience	Cost
YES / NO	YES / NO	YES / NO	YES / NO	\$



# **LAUDERDALE-BY-THE-SEA**

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## **SECTION I. INTRODUCTION AND GENERAL INFORMATION**

### **A. General Information and Term of Engagement**

Lauderdale-By-The-Sea (the "Town"), a Florida Municipality located in Broward County, is requesting proposals from qualified Certified Public Accounting firms to audit its financial statements for the fiscal year ending September 30, 2010, with the option of auditing its financial statements for each of the four (4) subsequent fiscal years. This is a Financial Audit as required under Section 218.39, Florida Statutes.

### **B. Information and Clarification**

All requests for information or clarification regarding this Request for Proposals (RFP) shall be made in writing and received by the Town not later than 7 days prior to the required submittal date. Written inquiries shall be addressed to:

Esther Colon, Town Manager  
Lauderdale-By-The-Sea  
4501 Ocean Drive, Lauderdale-By-The-Sea, FL 33308  
Phone: 954-776-0576  
FAX: 954-776-0094

No person is authorized to give oral interpretations of, or make oral change to, this RFP. Only written Addendum from the Town shall be binding.

### **C. Presentation Costs**

The Town shall not be liable for any costs, fees or expenses incurred by any firm in responding to the Request for Proposals or any subsequent inquiries or presentation relating to a response.

### **D. Certification**

The signer of the proposal must declare that the only person(s), company or parties interested in the project as principals, are named therein; that the proposal is made without collusion with any other person(s), company or parties that submitted a proposal; that it is in all respects fair and in good faith, without collusion or fraud; and that the signer of the proposal has full authority to bind the principals.

### **E. Public Records**

All material submitted in response to this RFP will become a "public record" and is subject to public disclosure consistent with Chapter 119, Florida Statutes (Public Record Law). Proposers must claim the applicable exemptions to disclosure provided by law in their response to the RFP by identifying materials to be protected, and must state the reasons why such exclusion from public disclosure is necessary and legal. The Town reserves the right to make all final determination(s) of the applicability of the Florida Public Records Law.

F. Retention of Documents and Acceptance of Conditions

The Town reserves the right to retain all documents and materials submitted and to use any ideas regardless of whether that proposal is selected. Submission of a proposal indicates acceptance by the firm of the conditions contained in this Request for Proposals. All proposers hereunder agree to provide proposals in compliance with all federal, state and local law and regulation, including by example and not limitation, the Town Code Section 2-25 and the Town purchasing manual.

**II. NATURE OF SERVICES REQUIRED**

A. General

The Town is soliciting the services of qualified firms of certified public accountants to audit its financial statements for the fiscal year ending September 30, 2010, with the option to audit the Town financial statements for each of the four (4) subsequent fiscal years.

B. Scope of Work to be Performed

The Town desires the auditor to express an opinion on the fair presentation of its general purpose financial statements in conformity with generally accepted accounting principles. This is a Financial Audit which shall meet the requirements of 218.39, Florida Statutes.

C. Auditing Standards to be Followed

To meet the requirements of this Request for Proposals, the audit shall be performed in accordance with:

- Generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants (AICPA)
- The government auditing standards set forth in the U.S. General Accounting Office's *Government Auditing Standards*
- The rules and requirements established by the Auditor General of the State of Florida for form and content of audits
- The provisions of the Federal Single Audit Act of 1984
- The Florida Single Audit Act
- The provisions of the U.S. Office of Management and Budget (OMB) Circular A-133 and any applicable amendments Section 11.45, Florida Statutes
- State of Florida Department of Banking and Finance regulations
- All other applicable Federal, State and local laws and regulations.

D. Reports to be Issued

Following the completion of the audit of the fiscal year's financial statements, the auditor shall compile the financial statements and footnotes based on information provided by the Town. In addition, the auditor shall prepare reports as required by adherence to the auditing standards cited in Section C. above, including but not limited to:

- A report on the fair presentation of the basic financial statements in conformity with generally accepted accounting principles.
- A report on the internal control structure based on the audit of the basic financial statements performed in accordance with government auditing standards.

- A report on compliance with applicable laws and regulations.

In the required reports on internal controls, the auditor shall communicate any significant deficiencies found during the audit. A significant deficiency shall be defined as a significant deficiency in the design or operation of the internal control structure which could adversely affect the organization's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements.

Significant deficiencies that are also material weaknesses shall be identified as such in the report.

Non-reportable conditions discovered by the auditors shall be reported in a separate letter to management, which shall be referred to in the reports on internal controls.

The report on compliance shall include all material instances of noncompliance. All nonmaterial instances of noncompliance shall be reported in a separate management letter, which shall be referred to in the report on compliance.

Auditors shall be required to make an immediate, written report of all irregularities and illegal acts of which they become aware to the appropriate Town personnel (which may include the Town Manager, the Finance Director and the Town Commission) as well as the Town Attorney.

E. Special Considerations

The Town intends to send its Comprehensive Annual Financial Report (CAFR) to the Government Finance Officers Association of the United States and Canada for review in their Certificate of Achievement for Excellence in Financial Reporting program. The auditor will be required to provide some assistance to the Town to meet the requirements of that program at no expense to Town.

F. Working Paper Retention and Access to Working Papers

All working papers and reports must be retained, at the auditor's expense, for a minimum of five (5) years, unless the firm is notified in writing by the Town of the need to extend the retention period. The auditor will be required to make working papers available upon request by the Town Manager or Finance Director.

In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance at the auditor's expense.

G. Insurance Requirements

The auditor shall maintain at its sole cost and expense at all times, in addition to any other insurance the Town may reasonably require, professional liability insurance with a minimum limit of \$1,000,000 per occurrence, comprehensive general liability insurance and automotive liability insurance with minimum policy limits for each coverage in the amount of One Million Dollars (\$1,000,000.00) per occurrence, single limit for property damage and bodily injury, including death. The auditor shall also maintain worker's compensation insurance at the statutory minimums required by Chapter 440, Florida Statutes.

All submittals shall include proof in the form of a certificate of insurance complying with the

All submittals shall include proof in the form of a certificate of insurance complying with the requirements specified above or evidence of insurability in the form of a letter from its insurance carrier indicating that the proposer is able to obtain the required insurance. If the proposer is selected to provide audit services, the Town shall be named as an additional insured on each of the above policies, unless prohibited by law or Town waives such requirement.

#### H. Additional Consulting Services

In addition to the regular audit requirements, the Town may request that the audit firm selected provide consulting services for evaluation of systems which the Town will be implementing, or other audit related matters outside the performance of the annual audit. The auditors and Town will separately negotiate a fee for each instance that consulting services are requested.

### III. **DESCRIPTION OF THE GOVERNMENT**

#### A. Name and Telephone Number of Contact Person

The auditor's principal contact with the Town will be Kaola King, Finance Director, who will coordinate the assistance to be provided to the auditor by the Town.

#### B. Background Information

The Town was incorporated as a municipality as of November 30, 1947, and commenced operations on November 30, 1947. It is located in Broward County, Florida. The current population of the Town is approximately 6,000 residents. The Town is a legal taxing district with the power to levy ad valorem tax within its boundaries.

The Town operates under the Commission/Manager form of government. The Town is governed by a five (5) member Town Commission. The Town Manager is appointed by the Town Commission to administer Town operations and policy.

The Town fiscal year begins on October 1 and ends on September 30. Budgets are adopted annually in accordance with the Town Charter, and expenditures are controlled in accordance with written policies and procedures.

#### C. Fund Structure

The Town currently uses the following fund types and account groups in its financial reporting:

<b>Fund Type / Account Group</b>	<b># of Individual Funds</b>
Governmental Funds	2
Special Revenue Funds	1
Proprietary Funds	2
Enterprise Funds	0
General Fixed Assets Account Group	3
General Long-term Debt Account Group	1

#### **IV. TIME REQUIREMENTS**

##### **A. Time Schedule for Each Fiscal Year Audit**

The Town and auditor will mutually agree on a time schedule to be developed for the audit of each fiscal year. The schedule shall include dates for completing each of the following steps by the auditor no later than the agreed upon date for each year of the audit. Each of the following shall be completed by the auditor no later than the dates indicated.

1. **Audit Plans:**

The auditor shall provide a detailed audit plan and a list of all schedules to be prepared by the Town by October 30 of each year.

2. **Fieldwork:**

The auditor shall complete all fieldwork by January 20 of each year.

3. **Issuance of Reports and Financial Statement Attestation:**

The auditor shall have ready for publication all reports denoted in Section II.D. of this Request for Proposals by February 15 of each year.

##### **B. Entrance Conferences, Progress Reporting and Exit Conferences**

There shall be an entrance conference with key Town personnel no later than October 31<sup>st</sup> of each year. Progress conferences will be held with key Town personnel throughout the engagement. An exit conference will be scheduled to discuss the draft report and management letter prior to the issuance of the CAFR.

#### **V. ASSISTANCE TO BE PROVIDED TO THE AUDITOR AND REPORT PREPARATION**

##### **A. Finance Department Support**

The Finance Director will be available during the audit to assist the firm by providing information, documentation and explanations. The preparation of confirmations will be the responsibility of the Town.

##### **B. Work Area, Telephones, Photocopying and FAX Machines**

For necessary on-site work, the Town will provide the auditor with reasonable work space, desks and chairs. The auditor will also be provided with access to telephone lines, photocopying facilities and FAX machines at no charge to the auditor.

##### **C. Report Preparation**

Pro formas and editing will be the responsibility of the auditor. Report preparation and printing shall also be the responsibility of the auditor, with reasonable and limited assistance from Town staff. The auditor shall be responsible for providing 20 copies of the annual financial reports to the Town, and assist Town staff with preparing additional bound copies as needed for reporting distribution. The auditor shall also be responsible for preparing an electronic copy of the complete CAFR which meets the electronic submission requirements of the Auditor General.

## **VI. PROPOSAL REQUIREMENTS**

### **A. Submission of Proposals**

To be considered, one (1) original and five (5) duplicate proposals must be received by the Town Clerk, at the Lauderdale-By-The-Sea, at 4501 Ocean Drive, Lauderdale-By-The-Sea, Florida, 33308, no later than \_\_\_\_\_ day, \_\_\_\_\_ at 5:00 P.M.

The proposal shall be signed by a representative who is authorized to contractually bind the firm.

Each proposal shall be prepared simply and economically, providing a straightforward, concise delineation of the firm's capabilities to satisfy the requirements of the Request for Proposals. The emphasis in each proposal must be on completeness and clarity of content. In order to expedite the evaluation of proposals, it is essential that firms follow the format and instructions contained herein, as outlined in this Section.

If the firm so wishes, the proposal may be accompanied by brochures, promotional materials or colorful displays properly identified. The proposal shall be sealed and clearly marked on the outside as follows:

### **REQUEST FOR PROPOSALS - PROFESSIONAL AUDITING SERVICES TOWN OF LAUDERDALE-BY-THE-SEA**

Proposers shall send the completed proposal to the following address:

Town of Lauderdale-By-The-Sea  
4501 Ocean Drive  
Lauderdale-By-The-Sea, FL 33308  
Attention: Town Clerk

### **B. Proposal Format**

The following material shall be submitted for a firm or individual to be considered:

1. **Title Page**  
Title page showing the RFP subject; the firm's name; the name, address and telephone number of the contact person, and the date of the proposal.
2. **Table of Contents**
3. **Transmittal Letter**  
A signed letter of transmittal briefly stating the proposer's understanding of the work to be done, the commitment to perform the work within the time period, a statement why the firm believes itself to be best qualified to perform the engagement and a statement that the proposal is a firm and irrevocable offer for ninety (90) days.
4. **Detailed Proposal**  
The detailed proposal shall follow the order set forth in Section VI of this RFP.
5. **Executed copies of Appendices**



These forms are attached to this RFP as appendices as follows:

- Appendix A: Warranties
- Appendix B: Public Entity Crimes Statement
- Appendix C: Non-Collusion Affidavit
- Appendix D: Acknowledgement of Addenda
- Appendix E: Independence Affidavit

C. Proposal Content

The purpose of the RFP is to determine the qualifications, competence and capacity of the firms seeking to undertake an independent audit of the Town in conformity with the requirements of this Request for Proposals and to make a selection thereunder. As such, the substance of qualifications will carry more weight than their form or manner of presentation. The proposal shall demonstrate the qualifications of the firm and of the particular staff to be assigned to this engagement. It shall also specify an audit approach that will meet the RFP requirements.

While additional data may be presented in the proposal, the following subjects shall be included.

1. License to Practice in Florida

An affirmative statement shall be included, indicating that the firm and all assigned supervisory professional staff are properly licensed to practice in Florida and qualified to perform governmental audits.

2. Independence

The proposer should provide an affirmative statement that it meets all the appropriate guidelines and criteria for independence from the Town. On the form provided as Appendix E to this RFP, the proposer shall list and describe any relationships -professional, financial or otherwise - that it may have with the Town, its elected or appointed officials, its employees or agents or any of its agencies or component units for the past five (5) years, together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the services sought in this RFP. Additionally, the proposer shall give the Town written notice of any other relationships - professional, financial or otherwise - that it enters into with the Town, its elected or appointed officials, its employees or agents or any of its agencies or component units during the period of the engagement.

D. Addenda

The Town reserves the right to issue addenda. Each proposer shall acknowledge receipt of such addenda on the form provided as Appendix D. In the event any proposer fails to acknowledge receipt of such addenda, his/her proposal shall nevertheless be construed as though the addenda had been received and acknowledged and the submission of his/her proposal shall constitute acknowledgment of receipt of all addenda, whether or not received by him/her. It is the responsibility of each prospective proposer to verify that he/she has received all addenda issued before depositing the proposal with the Town.

3. Firm Qualifications and Experience

The proposal shall state the size of the firm's governmental staff, the location of the office from which

the work on this engagement is to be performed and the number and level of the professional staff to be employed in this engagement on a full-time basis and the number and level of the staff to be so employed on a part-time basis.

If the firm is a joint venture or consortium, the qualifications of each firm comprising the joint venture or consortium shall be separately identified, and the firm that is to serve as the principal auditor shall be noted, if applicable.

In a joint proposal, the principal firm shall complete and sign the proposal signature page, and the structure, duties and responsibilities of each firm shall be clearly delineated.

Each firm is also required to submit a copy of the report on its most recent external / quality control review, with a statement whether that quality control review included a review of specific local government engagements.

The firm shall also provide information on the results of any federal or state desk reviews or field reviews of its audits during the past three (3) years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or /pending against the firm during the past three (3) years with state regulatory bodies or professional organizations. The firm shall provide an explanation of all pending, local office litigation as well as all litigation related to the firm's audits of State or Local Government entities.

#### **4. Partner, Supervisory and Staff Qualifications and Experience**

The firm shall identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists who would be assigned to the engagement, and indicate whether each such person is licensed to practice as a certified public accountant in Florida. The firm also shall provide information on the number of years performing government audits as well as the auditing experience of each person, including information on relevant continuing professional education for the past two (2) years and membership in professional organizations relevant to the performance of this audit.

The firm shall provide as much information as possible regarding the number, qualifications, experience and training, including relevant continuing professional education, of the specific staff to be assigned to this engagement. The firm also shall indicate how the quality of staff over the term of the agreement will be assured.

Engagement partners, managers, other supervisory staff and specialists may be changed if those personnel leave the firm, are promoted or are assigned to another office. These personnel may also be changed for other reasons with the express prior written permission of the Town. However, in either case, the Town retains the right to approve or reject replacements.

Consultants and firm specialists mentioned in response to this Request for Proposals can only be changed with the express prior written permission of the Town, which retains the right to approve or reject replacements.

Other audit personnel may be changed at the discretion of the proposer provided that replacements have substantially the same or better qualifications or experience.

5. Similar Engagements with Other Governmental Entities

For the firm's office that will be assigned responsibility for the audit, list a minimum of five Florida municipal audit engagements performed in the last three years and include the name and phone number of the customer point of contact for each audit engagement.

6. Specific Audit Approach

The proposal shall set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in Section II of this Request for Proposals. In developing the work plan, reference shall be made to such sources of information as the Town's budget and related materials, organization charts, manuals and programs and financial and other management information systems.

Proposers will be required to provide the following information on their audit approach:

- a. Qualified segmentation of the engagement.
- b. Level of staff to be assigned to each qualified segment of the engagement.
- c. Type and extent of analytical procedures to be used in the engagement.
- d. Approach to be taken to gain and document an understanding of the Town's internal control structure.
- e. Approach to be taken in determining laws and regulations that will be subject to audit test work.
- f. Approach to be taken in drawing audit samples for purposes of tests of compliance.

7. Identification of Anticipated Potential Audit Problems

The proposal shall identify and describe any anticipated potential audit problems, the firm's approach to resolving these problems and any special assistance that will be requested from the Town staff.

**VII. SEALED DOLLAR COST BID**

**A. Total All-Inclusive Maximum Price**

The proposal shall include a "sealed dollar cost bid" which should contain all pricing information relative to performing the audit engagement as described in this request for proposals. The sealed dollar cost bid is required to have an all-inclusive maximum price (AMP) which shall contain all direct and indirect costs of the engagement, including all out-of-pocket expenses. The content for this section of the proposal is outlined below. The first page of the sealed dollar cost bid should include the following information:

1. Name of Firm
2. Certification that the person signing the proposal is entitled to represent the firm, empowered to submit the bid, and authorized to sign a contract with the Town of Lauderdale-By-The-Sea
3. A Total All- inclusive Maximum Price for the engagement

**B. Rates**

The second page of the sealed dollar cost bid should include a schedule of professional fees and expenses that supports the AMP. The cost of special services of this request for proposals should be disclosed as separate components of the AMP.

**C. Expenses**

Out-of-pocket expenses for firm personnel (e.g., travel, lodging and subsistence) will be reimbursed at the rates used by the Town of Lauderdale-By-The-Sea for its employees. All estimated out-of-pocket expenses to be reimbursed should be presented on the second page of the sealed dollar cost bid. All expense reimbursements will be charged against the Total-AMP submitted.

**D. Rates for Additional Professional Services**

If it should become necessary for the Town of Lauderdale-By-The-Sea to request the auditor to render any additional services to either supplement the services requested in this request for proposals or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in an addendum to the contract between the Town of Lauderdale-By-The-Sea and the firm. Any such additional work agreed to between the Town of Lauderdale-By-The-Sea and the firm shall be performed at the same rates, set forth in the schedule of fees and expenses included in the sealed dollar cost bid.

**E. Manner of Payment**

Progress payments will be made on the basis of hours of work completed during the course of the engagement and out-of-pocket expenses incurred in accordance with the firm's dollar cost bid proposal. Interim billing shall cover a period of not less than a calendar month. Ten percent may be withheld from each billing pending delivery and approval by the Town of all of the firm's required final reports.

**VIII. EVALUATION PROCEDURES**

**A. Auditor Selection Committee**

All responsive proposals will be evaluated and publicly considered by the members of the Auditor Selection Committee at an open meeting which consist of the Town Manager, the Budget-Finance Director and an external Finance Director from another municipality.

**B. Review of Proposals**

The members of the Auditor Selection Committee will examine the documentation submitted in the proposal to determine the responsiveness of each. A proposal will be considered responsive if it contains, as a minimum, the Mandatory Elements outlined in Section VIII.(C) below. Failure to provide the required mandatory information shall disqualify any such proposal as non-responsive, and such

proposal will not be considered.

The Auditor Selection Committee will individually rank the responsive proposals based on the Technical Qualifications criteria and AMP as described herein. The AMP will be considered as twenty per cent (20%) of the assessment value and the Technical Qualifications described in Section VIII (C) will be considered as eighty per cent (80%) of the assessment value with regard to ranking the proposals. The full Auditor Selection Committee will then convene to review and discuss these evaluations and any committee member may revise their initial ranking based on these discussions. Finally, the committee will combine the individual rankings to arrive at a composite ranking for each firm.

During the evaluation process, the Auditor Selection Committee and the Town reserve the right, where it may serve the Town's best interest, to request additional information or clarifications from proposers, or to allow corrections of errors or omissions.

#### C. Non-Monetary Evaluation Criteria

Proposals will be evaluated using the criteria outlined below. Firms meeting the mandatory criteria will be deemed responsive and will have their qualifications evaluated and ranked for technical qualifications. The following represent the principal criteria which will be considered during the evaluation and ranking process.

1. Mandatory Elements
  - a. The audit firm is independent and licensed to practice in Florida.
  - b. The audit firm's professional personnel have received adequate continuing professional education within the preceding two (2) years in accordance with the requirements of the Florida State Board of Accountancy and Government Auditing Standards.
  - c. The firm has no conflict of interest with regard to any other work performed by the firm for the Town.
  - d. The firm submits a copy of its last external quality control review report and the firm has a record of quality audit work.
  - e. The firm adheres to the instructions in this Request for Proposals for preparing and submitting the proposal.
2. Technical Qualifications
  - a. Expertise and Experience
    - (1) The firm's experience and performance on comparable government engagements, including recognized CAFR awards of their clients.
    - (2) The quality and experience of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation.
  - b. Audit Approach
    - (1) Adequacy of qualified staffing plan for various segments of the engagement.
    - (2) Adequacy of sampling techniques.
    - (3) Adequacy of analytical procedures.

#### D. Oral Presentations

During the evaluation process, the Auditor Selection Committee may, at its discretion, request one or more firms to make oral presentations. The presentation team shall include the engagement partner, engagement manager and the senior audit team member. Such presentations will provide firms with an opportunity to answer any questions the Auditor Selection Committee may have on a firm's proposal. Not all firms may be asked to make such oral presentations.

E. Final Selection

The Auditor Selection Committee will rank and recommend to the Town Commission in order of preference no fewer than three firms deemed to be the most highly qualified to perform the required services after considering the factors described in this RFP. If fewer than three firms respond to the RFP, then the Auditor Selection Committee shall recommend such firms as it deems to be the most highly qualified.

The Town Commission will provide a final ranking of all firms and direct negotiation of an acceptable agreement, subject to approval by the Town Commission and Town Attorney, in accord with Section 218.391 (a), Florida Statutes.

F. Right to Reject Proposals

The Town Commission reserves the right without prejudice to reject any or all proposals, waive any deficiency or irregularity in the selection process, waive any minor irregularity or deficiency in a proposal or to cancel this solicitation, and choose whether or not to re-solicit.

## **APPENDIX A**

### **WARRANTIES**

- A. Proposer warrants that it is willing and able to comply with State of Florida laws with respect to foreign (non-state of Florida) corporations.
- B. Proposer warrants that it is willing and able to obtain an errors and omissions insurance policy providing a prudent amount of coverage for the willful or negligent acts, or omissions of any officers, employees or agents thereof in amounts in compliance with the requirements of this RFP.
- C. Proposer warrants that it will not delegate or subcontract its responsibilities under an agreement with Town without the prior written permission of the Town.
- D. Proposer warrants that all information provided by it in connection with this RFP is true and accurate.

Signature of Official: \_\_\_\_\_

Name (typed): \_\_\_\_\_

Title: \_\_\_\_\_

Firm: \_\_\_\_\_

Date: \_\_\_\_\_

## APPENDIX B

### SWORN STATEMENT ON PUBLIC ENTITY CRIMES SECTION 287.133, FLORIDA STATUTES

THIS FORM MUST BE SIGNED AND SWORN TO IN THE PRESENCE OF A NOTARY PUBLIC OR OTHER OFFICIAL AUTHORIZED TO ADMINISTER OATHS.

1. This sworn statement is submitted to Lauderdale-By-The-Sea

By \_\_\_\_\_  
[print individual's name and title]

For \_\_\_\_\_  
[print name of entity submitting sworn statement]

whose business address is

\_\_\_\_\_  
\_\_\_\_\_

and (if applicable) its Federal Employer Identification Number (FEIN) is \_\_\_\_\_

(If the entity has no FEIN, include the Social Security Number of the individual signing this sworn statement: \_\_\_\_\_).

2. I understand that a "public entity crime" as defined in Paragraph 287.133(l)(g), Florida Statutes, means a violation of any state or federal law by a person with respect to and directly related to the transaction of business with any public entity or with an agency or political subdivision of any other state or the United States, including, but not limited to, any bid or contract for goods and services to be provided to any public entity or an agency or political subdivision of any other state or of the United States involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation.
3. I understand that "convicted" or "conviction" as defined in Paragraph 287.133(l)(b), Florida Statutes, means a finding of guilt or a conviction or a public entity crime, with or without an adjudication of guilt, in any federal or state trial court of record relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, nonjury trial, or entry of a plea of guilty or nolo contendere.
4. I understand than an "affiliate" as defined in Paragraph 287.133(l)(a), Florida Statutes, means:
- a. A predecessor or successor of a person convicted of a public entity crime; or
  - b. An entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term "affiliate" includes those officers, directors, executives, partners, shareholders, employees, members, and agents



who are active in the management of an affiliate. The ownership by one person of shares constituting a controlling interest in another person, or a pooling of equipment or income among persons when not for fair market value under an arm's length agreement, shall be a prima facie case that one person controls another person. A person who knowingly enters into a joint venture with a person who has been convicted of a public entity crime in Florida during the preceding 36 months shall be considered an affiliate.

5. I understand that a "person" as defined in Paragraph 287.133(l)(e), Florida Statutes, means any natural person or entity organized under the laws of any state or of the United States with the legal power to enter into a binding contract and which bids or applies to bid on contracts for the provision of goods or services let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term "person" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in the management of an entity.
6. Based on information and belief, the statement that I have marked below is true in relation to the entity submitting this sworn statement. [Indicate which statement applies.]

\_\_\_\_\_ Neither the entity submitting this sworn statement, nor any officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, nor any affiliate of the entity, has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

\_\_\_\_\_ The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

\_\_\_\_\_ The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989. However, there has been a subsequent proceeding before a Hearing Officer of the State of Florida, Division of Administrative Hearings and the Final Order entered by the Hearing Officer determined that it was not in the public interest to place the entity submitting this sworn statement on the convicted vendor list, [attach a copy of the final order]

I UNDERSTAND THAT THE SUBMISSION OF THIS FORM TO THE CONTRACTING OFFICER FOR THE PUBLIC ENTITY IDENTIFIED IN PARAGRAPH 1 ABOVE IS FOR THAT PUBLIC ENTITY ONLY AND, THAT THIS FORM IS VALID THROUGH DECEMBER 31 OF THE CALENDAR YEAR IN WHICH IT IS FILED. I ALSO UNDERSTAND THAT I AM REQUIRED TO INFORM THE PUBLIC ENTITY PRIOR TO ENTERING INTO A CONTRACT IN EXCESS OF THE THRESHOLD AMOUNT PROVIDED IN SECTION 287.017, FLORIDA STATUTES, FOR CATEGORY TWO OF ANY CHANGE IN THE INFORMATION CONTAINED IN THIS FORM.

Signed, sealed and delivered  
in the presence of:

AUDITOR

\_\_\_\_\_  
\_\_\_\_\_

By: \_\_\_\_\_

\_\_\_\_\_  
(Printed Name)

\_\_\_\_\_  
(Title)

Witness my hand and official notary seal/stamp at \_\_\_\_\_ the day  
and year written above.

STATE OF FLORIDA                    )  
  )SS:  
COUNTY OF \_\_\_\_\_)

BEFORE ME, an officer duly authorized by law to administer oaths and take acknowledgments,  
personally appeared \_\_\_\_\_ as \_\_\_\_\_  
of \_\_\_\_\_, an organization authorized to do business in the State of  
Florida, and acknowledged executing the foregoing Affidavit as the proper official of for the use and  
purposes mentioned in the Affidavit and affixed the official seal of the corporation, and that the  
instrument is the act and deed of that corporation. He / She is personally known to me or has produced  
\_\_\_\_\_ as identification.

IN WITNESS OF THE FOREGOING, I have set my hand and official seal at in the State and County  
aforesaid on this \_\_\_\_\_ day of \_\_\_\_\_, 200\_\_\_\_\_.

\_\_\_\_\_  
NOTARY PUBLIC

My Commission Expires:

## APPENDIX C

### NON-COLLUSION AFFIDAVIT

The undersigned individual, being duly sworn, deposes and says that:

1. He / She is \_\_\_\_\_ of \_\_\_\_\_, the proposer that has submitted the attached proposal;
2. He / She is fully informed respecting the preparation and contents of the attached proposal and of all pertinent circumstances respecting such proposal;
3. Such proposal is genuine and is not a collusive or sham proposal;
4. Neither said proposer nor any of its officers, partners, owners, agents, representatives, employees, or parties in interest, including this affiant, has in any way colluded, connived, or agreed, directly or indirectly, with any other proposer, firm or person to submit a collusive or sham proposal in connection with the agreement for which the attached proposal has been submitted or to refrain from qualifying in connection with such agreement, or has in any manner, directly or indirectly, sought by agreement of collusion or communication of conference with any other proposer, firm, or person to fix the price or prices, or of any other proposer, or to fix any overhead, profit or cost element of the RFP or the response of any other proposer, or to secure through any collusion, connivance, or unlawful agreement any advantage against Lauderdale-By-The-Sea, Florida, or any person interested in the qualified agreement; and
- 5 The response to the attached RFP is fair and proper and is not tainted by any collusion, conspiracy, connivance, or unlawful agreement on the part of the proposer or any of its agents, representatives, owners, employees, or parties in interest, including this affiant.

\_\_\_\_\_  
Signature (Blue ink only)

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

Witness my hand and official notary seal/stamp at \_\_\_\_\_ the day and year written above.

STATE OF FLORIDA )  
 )SS:  
COUNTY OF \_\_\_\_\_)

BEFORE ME, an officer duly authorized by law to administer oaths and take acknowledgments, personally appeared \_\_\_\_\_ as \_\_\_\_\_, of \_\_\_\_\_, an organization authorized to do business in the State of Florida, and acknowledged executing the foregoing Affidavit as the proper official of \_\_\_\_\_ for the use and purposes mentioned in the Affidavit and affixed the official seal of the corporation, and that the instrument is the act and deed of that corporation. He / She is personally known to me or has produced \_\_\_\_\_ as identification.

IN WITNESS OF THE FOREGOING, I have set my hand and official seal at in the State and County aforesaid on this \_\_\_\_\_ day of \_\_\_\_\_, 200\_\_\_\_.

**NOTARY PUBLIC**

**My Commission Expires:**

## **APPENDIX D**

### **ACKNOWLEDGMENT OF ADDENDA**

The proposer hereby acknowledges the receipt of the following addenda issued by the Town and incorporated into and made part of this RFP. In the event the proposer fails to include any such addenda in the table below, submission of this form shall constitute acknowledgment of receipt of all addenda, whether or not received by him/her.

<b>ADDENDUM NUMBER</b>	<b>DATE RECEIVED</b>	<b>PRINT NAME</b>	<b>TITLE</b>	<b>SIGNATURE (BLUE INK ONLY)</b>

**[THIS SPACE INTENTIONALLY LEFT BLANK]**

## APPENDIX E

### INDEPENDENCE AFFIDAVIT

The undersigned individual, being duly sworn, deposes and says that:

1. He / She is \_\_\_\_\_ of \_\_\_\_\_, the proposer that has submitted the attached proposal;
2. (a) Below is a list and description of any relationships, professional, financial or otherwise that proposer may have with the Town, its elected or appointed officials, its employees or agents or any of its agencies or component units for the past five (5) years.  
  
(b) Additionally, the proposer agrees and understands that proposer shall give the Town written notice of any other relationships professional, financial or otherwise that proposer enters into with the Town, its elected or appointed officials, its employees or agents or any of its agencies or component units during the period of this agreement.

(If paragraph 2(a) above does not apply, please indicate by stating, "not applicable" in the space below.)

I have/have not (circle one) attached an additional page to this form explaining why such relationships do not constitute a conflict of interest relative to performing the services sought in the RFP.

\_\_\_\_\_  
Signature (Blue ink only)

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

Witness my hand and official notary seal/stamp at \_\_\_\_\_ the day and  
year written above

STATE OF FLORIDA )  
 )SS:  
COUNTY OF \_\_\_\_\_)

BEFORE ME, an officer duly authorized by law to administer oaths and take acknowledgments, personally appeared \_\_\_\_\_ as \_\_\_\_\_, of \_\_\_\_\_, an organization authorized to do business in the State of Florida, and acknowledged executing the foregoing Affidavit as the proper official of \_\_\_\_\_ for the use and purposes mentioned in the Affidavit and affixed the official seal of the corporation, and that the instrument is the act and deed of that corporation. He / She is personally known to me or has produced \_\_\_\_\_ as identification.

IN WITNESS OF THE FOREGOING, I have set my hand and official seal at in the State and County  
aforesaid on this \_\_\_\_\_ day of \_\_\_\_\_, 200\_\_\_\_\_.

**NOTARY PUBLIC**

**My Commission Expires:**



## **TOWN OF LAUDERDALE-BY-THE-SEA**

**REQUEST FOR QUALIFICATIONS PROPOSALS #10-03-01  
FOR**

**PROFESSIONAL AUDITING SERVICES**

Bids to be submitted before:

\_\_\_\_\_, 2010 by 2:00pm

To the Office of the Town Clerk  
4501 Ocean Drive  
Lauderdale-By-The-Sea, FL 33308  
(954) 776-0576



# LAUDERDALE-BY-THE-SEA

## REQUEST FOR QUALIFICATIONS PROPOSALS

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## SECTION I. INTRODUCTION AND GENERAL INFORMATION

### A. General Information and Term of Engagement

Lauderdale-By-The-Sea (the "Town"), a Florida Municipality located in Broward County, is requesting ~~qualifications~~proposals from qualified Certified Public Accounting firms to audit its financial statements for the fiscal year ending \_\_\_\_\_, with the option of auditing its financial statements for each of the four (4) subsequent fiscal years. This is a Financial Audit as required under Section 218.39, Florida Statutes.

### B. Information and Clarification

All requests for information or clarification regarding this ~~Qualification~~Request for Proposals (RFP) shall be made in writing and received by the Town not later than 7 days prior to the ~~Qualification~~required submittal date. Written inquiries shall be addressed to:

Esther Colon, Town Manager  
Lauderdale-By-The-Sea  
4501 Ocean Drive, Lauderdale-By-The-Sea, FL 33308  
Phone: 954-776-0576  
FAX: 954-776-0094

No person is authorized to give oral interpretations of, or make oral change to, this ~~Request for Qualifications (RFQ)~~RFP. Only written ~~Addendum~~Addenda from the Town shall be binding.

### C. Presentation Costs

The Town shall not be liable for any costs, fees or expenses incurred by any firm in responding to the Request for ~~Qualifications~~Proposals or any subsequent inquiries or presentation relating to a response.

### D. Certification

The signer of the ~~qualification~~proposal must declare that the only person(s), company or parties interested in the project as principals, are named therein; that the ~~qualification~~proposal is made without collusion with any other person(s), company or parties that submitted a ~~qualification~~proposal; that it is in all respects fair and in good faith, without collusion or fraud; and that the signer of the ~~qualification~~proposal has full authority to bind the principals.

### E. Public Records

~~Upon award recommendation or ten (10) days after qualification opening, whichever is earlier, any~~All material submitted in response to this ~~RFQ~~RFP will become a "public record" and shall be ~~is~~ subject to public disclosure consistent with Chapter 119, Florida Statutes (Public Record Law). ~~Qualifiers~~Proposers must claim the applicable exemptions to disclosure provided by law in their response to the ~~RFQ~~RFP by identifying materials to be protected, and must state the reasons why such exclusion from public disclosure is necessary and legal. The Town reserves the right to make all final determination(s) of the applicability of the Florida Public Records Law.

F. Retention of Qualifications Documents and Acceptance of Conditions

The Town reserves the right to retain all qualifications documents and materials submitted and to use any ideas in a qualification regardless of whether that qualification proposal is selected. Submission of a qualification proposal indicates acceptance by the firm of the conditions contained in this Request for Qualifications, unless clearly and specifically noted in the qualification submitted and confirmed in the contract between the Town and the firm selected. Proposals. All proposers hereunder agree to provide proposals in compliance with all federal, state and local law and regulation, including by example and not limitation, the Town Code Section 2-25 and the Town purchasing manual.

II. **NATURE OF SERVICES REQUIRED**

A. General

The Town is soliciting the services of qualified firms of certified public accountants to audit its financial statements for the fiscal year ending \_\_\_\_\_, with the option to audit the Town financial statements for each of the four (4) subsequent fiscal years.

B. Scope of Work to be Performed

The Town desires the auditor to express an opinion on the fair presentation of its general purpose financial statements in conformity with generally accepted accounting principles. This is a Financial Audit which shall meet the requirements of 218.39, Florida Statutes.

C. Auditing Standards to be Followed

To meet the requirements of this Request for Qualifications Proposals, the audit shall be performed in accordance with:

- Generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants (AICPA)
- The government auditing standards set forth in the U.S. General Accounting Office's *Government Auditing Standards*
- The rules and requirements established by the Auditor General of the State of Florida for form and content of audits
- The provisions of the Federal Single Audit Act of 1984
- The Florida Single Audit Act
- The provisions of the U.S. Office of Management and Budget (OMB) Circular A-133 and any applicable amendments Section 11.45, Florida Statutes
- State of Florida Department of Banking and Finance regulations
- Any~~Any~~ All other applicable Federal, State and local laws ~~or~~ and regulations.

D. Reports to be Issued

Following the completion of the audit of the fiscal year's financial statements, the auditor shall compile the financial statements and footnotes based on information provided by the Town. In addition, the auditor shall prepare reports as required by adherence to the auditing standards cited in Section C. above, including but not limited to:

A report on the fair presentation of the basic financial statements in conformity with generally accepted accounting principles.

- A report on the internal control structure based on the audit of the basic financial statements performed in accordance with government auditing standards.
- A report on compliance with applicable laws and regulations.

In the required reports on internal controls, the auditor shall communicate any significant deficiencies found during the audit. A significant deficiency shall be defined as a significant deficiency in the design or operation of the internal control structure which could adversely affect the organization's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements.

Significant deficiencies that are also material weaknesses shall be identified as such in the report.

Non-reportable conditions discovered by the auditors shall be reported in a separate letter to management, which shall be referred to in the reports on internal controls.

The report on compliance shall include all material instances of noncompliance. All nonmaterial instances of noncompliance shall be reported in a separate management letter, which shall be referred to in the report on compliance.

Auditors shall be required to make an immediate, written report of all irregularities and illegal acts of which they become aware to the appropriate Town personnel (which may include the Town Manager, the Finance Director and the Town Council/Commission) as well as the Town Attorney.

#### E. Special Considerations

The Town intends to send its Comprehensive Annual Financial Report (CAFR) to the Government Finance Officers Association of the United States and Canada for review in their Certificate of Achievement for Excellence in Financial Reporting program. ~~It is anticipated that the~~ The auditor will be required to provide some assistance to the Town to meet the requirements of that program at no additional expense to Town.

#### F. Working Paper Retention and Access to Working Papers

All working papers and reports must be retained, at the auditor's expense, for a minimum of five (5) years, unless the firm is notified in writing by the Town of the need to extend the retention period. The auditor will be required to make working papers available upon request by the Town Manager or Finance Director.

In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance at the auditor's expense.

#### G. Insurance Requirements

The auditor shall maintain at its sole cost and expense at all times, in addition to any other insurance the Town may reasonably require, professional liability insurance with a minimum limit of \$1,000,000 per occurrence, comprehensive general liability insurance and automotive liability insurance with minimum

policy limits for each coverage in the amount of One Million Dollars (\$1,000,000.00) per occurrence, single limit for property damage and bodily injury, including death. The auditor shall also maintain worker's compensation insurance at the statutory minimums required by Chapter 440, Florida Statutes.

~~Qualifier~~ All submittals shall ~~provide~~ include proof in the form of a certificate of insurance complying with the requirements specified above or evidence of insurability in the form of a letter from its insurance carrier indicating that ~~Qualifier~~ the proposer is able to obtain the required insurance. If the ~~Qualifier~~ proposer is selected to provide audit services, the Town shall be named as an additional insured on each of the above policies, unless prohibited by law or Town waives such requirement.

#### H. Additional Consulting Services

In addition to the regular audit requirements, the Town may request that the audit firm selected provide consulting services for evaluation of systems which the Town will be implementing, or other audit related matters outside the performance of the annual audit. The auditors and Town will separately negotiate a fee for each instance that consulting services are requested.

### III. **DESCRIPTION OF THE GOVERNMENT**

#### A. Name and Telephone Number of Contact Person

The auditor's principal contact with the Town will be Kaola King, Finance Director, who will coordinate the assistance to be provided to the auditor by the Town.

#### B. Background Information

The Town was incorporated as a municipality as of \_\_\_\_\_, and commenced operations on \_\_\_\_\_. It is located in Broward County, Florida. The current population of the Town is approximately \_\_\_\_\_ residents. The Town is a legal taxing district with the power to levy ad valorem tax within its boundaries.

The Town operates under the ~~Council~~ Commission / Manager form of government. The Town is governed by a five (5) member Town ~~Council~~ Commission. The Town Manager is appointed by the Town ~~Council~~ Commission to administer Town operations and policy.

The Town fiscal year begins on October 1 and ends on September 30. Budgets are adopted annually in accordance with the Town Charter, and expenditures are controlled in accordance with written policies and procedures.

#### C. Fund Structure

The Town currently uses the following fund types and account groups in its financial reporting:

Fund Type / Account Group		# of Individual Funds
Governmental Funds		2
Special Revenue Funds	1	
Proprietary Funds	2	
Enterprise Funds	0	
General Fixed Assets Account Group	3	

General Long-term Debt Account Group	1
--------------------------------------	---

#### **IV. TIME REQUIREMENTS**

##### **A. Time Schedule for Each Fiscal Year's Audit**

The Town and ~~Auditors~~auditor will mutually agree on a time schedule to be developed for the audit of each fiscal year. The schedule shall include dates for completing each of the following steps by the ~~auditors~~auditor no later than the agreed upon date for each year of the audit. Each of the following shall be completed by the auditor no later than the dates indicated.

1. **Audit Plans:**

The auditor shall provide a detailed audit plan and a list of all schedules to be prepared by the Town by October 30 of each year.

2. **Fieldwork:**

The auditor shall complete all fieldwork by January 20 of each year.

3. **Issuance of Reports and Financial Statement Attestation:**

The auditor shall have ready for publication all reports denoted in Section II.D. of this Request for ~~Qualifications~~Proposals by February 15 of each year.

##### **B. Entrance Conferences, Progress Reporting and Exit Conferences**

There shall be an entrance conference with key Town personnel no later than October 31<sup>st</sup> of each year. Progress conferences will be held with key Town personnel throughout the engagement. An exit conference will be scheduled to discuss the draft report and management letter prior to the issuance of the CAFR.

#### **V. ASSISTANCE TO BE PROVIDED TO THE AUDITOR AND REPORT PREPARATION**

##### **A. Finance Department Support**

The Finance Director will be available during the audit to assist the firm by providing information, documentation and explanations. The preparation of confirmations will be the responsibility of the Town.

##### **B. Work Area, Telephones, Photocopying and FAX Machines**

For necessary on-site work, the Town will provide the auditor with reasonable work space, desks and chairs. The auditor will also be provided with access to telephone lines, photocopying facilities and FAX machines at no charge to the auditor.

##### **C. Report Preparation**

Pro formas and editing will be the responsibility of the ~~Auditor~~auditor. Report preparation and printing shall also be the responsibility of the ~~Auditor~~auditor, with reasonable and limited assistance from Town staff. The ~~Auditor~~auditor shall be responsible for providing 20 copies of the annual financial reports to the Town, and assist Town staff with preparing additional bound copies as needed for reporting distribution. The ~~Auditor~~auditor shall also be responsible for preparing an electronic copy of the complete CAFR which meets the electronic submission requirements of the Auditor General.



## VI. QUALIFICATIONPROPOSAL REQUIREMENTS

### A. Submission of QualificationsProposals

To be considered, one (1) original and five (5) ~~copies of qualificationsduplicate proposals~~ must be received by the Town Clerk, at the Lauderdale-By-The-Sea, at 4501 Ocean Drive, Lauderdale-By-The-Sea, Florida, 33308, no later than \_\_\_\_\_ day, \_\_\_\_\_ at 5:00 P.M.

The qualificationproposal shall be signed by a representative who is authorized to contractually bind the firm.

Each qualificationproposal shall be prepared simply and economically, providing a straightforward, concise delineation of the firm's capabilities to satisfy the requirements of the Request for QualificationsProposals. The emphasis in each qualificationproposal must be on completeness and clarity of content. In order to expedite the evaluation of qualificationsproposals, it is essential that firms follow the format and instructions contained herein, as outlined in this Section.

### **~~THERE SHALL BE NO DOLLAR UNITS OR TOTAL COSTS INCLUDED IN THE QUALIFICATION DOCUMENT~~**

If the firm so wishes, the qualificationproposal may be accompanied by brochures, promotional materials or colorful displays properly identified. The qualificationproposal shall be sealed and clearly marked on the outside as follows:

### **REQUEST FOR QUALIFICATIONSPROPOSALS - PROFESSIONAL AUDITING SERVICES TOWN OF LAUDERDALE-BY-THE-SEA**

QualifiersProposers shall send the completed qualificationproposal to the following address:

Town of Lauderdale-By-The-Sea  
Attention: Town Clerk  
IF MAILED BY OTHER CARRIER: 4501 Ocean Drive  
Lauderdale-By-The-Sea, FL 33308  
Attention: Town Clerk

### B. QualificationProposal Format

The following material shall be submitted for a Qualifying firm or individual to be considered:

1. Title Page

Title page showing the RFQRF subject; the firm's name; the name, address and telephone number of the contact person, and the date of the qualificationproposal.

2. Table of Contents

3. Transmittal Letter

A signed letter of transmittal briefly stating the Qualifierproposer's understanding of the work to be done, the commitment to perform the work within the time period, a statement why the firm believes itself to be best qualified to perform the engagement and a statement that the

qualificationproposal is a firm and irrevocable offer for ninety (90) days.

4. Detailed QualificationProposal

The detailed qualificationproposal shall follow the order set forth in Section ~~VT.CVI~~ of this RFQRF.

5. Executed eopiesCopies of Appendices

These forms are attached to this RFQRF as appendices as follows:

- Appendix A: Qualifier's Warranties
- Appendix B: Public Entity Crimes Statement
- Appendix C: Non-Collusion Affidavit
- Appendix D: Acknowledgement of Addenda
- Appendix E: Independence Affidavit

C. QualificationProposal Content

The purpose of the qualificationRFP is to determine the qualifications, competence and capacity of the firms seeking to undertake an independent audit of the Town in conformity with the requirements of this Request for QualificationsProposals and to make a selection thereunder. As such, the substance of qualifications will carry more weight than their form or manner of presentation. The qualificationproposal shall demonstrate the qualifications of the firm and of the particular staff to be assigned to this engagement. It shall also specify an audit approach that will meet the RFQRF requirements.

**~~THERE SHALL BE NO DOLLAR UNITS OR TOTAL COSTS  
INCLUDED IN THE QUALIFICATION DOCUMENT~~**

While additional data may be presented in the qualificationproposal, the following subjects shall be included.

1. License to Practice in Florida

An affirmative statement shall be included, indicating that the firm and all assigned supervisory professional staff are properly licensed to practice in Florida and qualified to perform governmental audits.

2. Independence

The Qualifierproposer should provide an affirmative statement that it meets all the appropriate guidelines and criteria for independence from the Town. On the form provided as Appendix E to this RFQRF, the Qualifierproposer shall list, and describe, any relationships -professional, financial or otherwise - that it may have with the Town, its elected or appointed officials, its employees or agents or any of its agencies or component units for the past five (5) years, together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the services sought in this RFQRF. Additionally, the Qualifierproposer shall give the Town written notice of any other relationships - professional, financial or otherwise - that it enters into with the Town, its elected or appointed officials, its employees or agents or any of its agencies or component units during the period of the Agreementengagement.

D. Addenda

The Town reserves the right to issue addenda. Each Qualifierproposer shall acknowledge receipt of such addenda on the form provided as Appendix D. In the event any Qualifierproposer fails to acknowledge receipt of such addenda, his/her qualificationproposal shall nevertheless be construed as though the addenda had been received and acknowledged and the submission of his/her qualificationproposal shall constitute acknowledgment of receipt of all addenda, whether or not received by him/her. It is the responsibility of each prospective Qualifierproposer to verify that he/she has received all addenda issued before depositing the qualificationproposal with the Town.

3. Firm Qualifications and Experience

The qualificationproposal shall state the size of the firm's governmental staff, the location of the office from which the work on this engagement is to be performed and the number and level of the professional staff to be employed in this engagement on a full-time basis and the number and level of the staff to be so employed on a part-time basis.

If the firm is a joint venture or consortium, the qualifications of each firm comprising the joint venture or consortium shall be separately identified, and the firm that is to serve as the principal auditor shall be noted, if applicable.

In a joint qualificationproposal, the principal firm shall complete and sign the qualification Signature A Pageproposal signature page, and the structure, duties and responsibilities of each firm shall be clearly delineated.

Each firm is also required to submit a copy of the report on its most recent external / quality control review, with a statement whether that quality control review included a review of specific local government engagements.

The firm shall also provide information on the results of any federal or state desk reviews or field reviews of its audits during the past three (3) years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or /pending against the firm during the past three (3) years with state regulatory bodies or professional organizations. The firm shall provide an explanation of all pending, local office litigation as well as all litigation related to the firm's audits of State or Local Government entities.

4. Partner, Supervisory and Staff Qualifications and Experience

The firm shall identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists who would be assigned to the engagement, and indicate whether each such person is licensed to practice as a certified public accountant in Florida. The firm also shall provide information on the number of years performing government audits as well as the auditing experience of each person, including information on relevant continuing professional education for the past two (2) years and membership in professional organizations relevant to the performance of this audit.

The firm shall provide as much information as possible regarding the number, qualifications, experience and training, including relevant continuing professional education, of the specific staff to be assigned to

this engagement. The firm also shall indicate how the quality of staff over the term of the agreement will be assured.

Engagement partners, managers, other supervisory staff and specialists may be changed if those personnel leave the firm, are promoted or are assigned to another office. These personnel may also be changed for other reasons with the express prior written permission of the Town. However, in either case, the Town retains the right to approve or reject replacements.

Consultants and firm specialists mentioned in response to this Request for QualificationsProposals can only be changed with the express prior written permission of the Town, which retains the right to approve or reject replacements.

Other audit personnel may be changed at the discretion of the Qualifierproposer provided that replacements have substantially the same or better qualifications or experience.

#### 5. Similar Engagements with Other Governmental Entities

For the firm's office that will be assigned responsibility for the audit, list a minimum of five Florida municipal audit engagements performed in the last three years and include the name and phone number of the customer point of contact for each audit engagement.

#### 6. Specific Audit Approach

The qualificationproposal shall set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in Section II of this Request for QualificationsProposals. In developing the work plan, reference shall be made to such sources of information as the Town's budget and related materials, organization charts, manuals and programs and financial and other management information systems.

QualifiersProposers will be required to provide the following information on their audit approach:

- a. Qualified segmentation of the engagement.
- b. Level of staff to be assigned to each qualified segment of the engagement.
- c. Type and extent of analytical procedures to be used in the engagement.
- d. Approach to be taken to gain and document an understanding of the Town's internal control structure.
- e. Approach to be taken in determining laws and regulations that will be subject to audit test work.
- f. Approach to be taken in drawing audit samples for purposes of tests of compliance.

#### 7. Identification of Anticipated Potential Audit Problems

The qualificationproposal shall identify and describe any anticipated potential audit problems, the firm's approach to resolving these problems and any special assistance that will be requested from the Town staff.

### **VII. SEALED DOLLAR COST BID**

#### **A. Total All-Inclusive Maximum Price**

The proposal shall include a "sealed dollar cost bid" which should contain all pricing information relative to performing the audit engagement as described in this request for proposals. The ~~total~~sealed dollar cost bid is required to have an all-inclusive maximum price ~~to bid is to (AMP)~~ which shall contain all direct and indirect costs of the engagement, including all out-of-pocket expenses.

~~The Town of Lauderdale By The Sea will not be responsible for expenses incurred in preparing and submitting the technical proposal or the sealed dollar cost bid. Such costs should not be included in the proposal. The content for this section of the proposal is outlined below. The first page of the sealed dollar cost bid should include the following information:~~

1. Name of Firm
2. Certification that the person signing the proposal is entitled to represent the firm, empowered to submit the bid, and authorized to sign a contract with the Town of Lauderdale-By-The-Sea
3. A Total All- inclusive Maximum Price for the engagement

~~B. Rates by Partner, Specialist, Supervisory and Staff Level Times Hour Anticipated for Each~~  
~~B. Rates~~

The second page of the sealed dollar cost bid should include a schedule of professional fees and expenses that supports the ~~Total All- inclusive Maximum Price~~AMP. The cost of special services of this request for proposals should be disclosed as separate components of the ~~Total All- inclusive Maximum Price~~AMP.

~~C. Out-Of-Pocket Expenses Included In the Total All-Inclusive Maximum Price and Reimbursement~~  
~~Rate~~

Out-of-pocket expenses for firm personnel (e.g., travel, lodging and subsistence) will be reimbursed at the rates used by the Town of Lauderdale-By-The-Sea for its employees. All estimated out-of-pocket expenses to be reimbursed should be presented on the second page of the sealed dollar cost bid. All expense reimbursements will be charged against the ~~Total All- inclusive Maximum Price~~AMP submitted by the firm.

D. Rates for Additional Professional Services

If it should become necessary for the Town of Lauderdale-By-The-Sea to request the ~~Audit~~auditor to render any additional services to either supplement the services requested in this request for proposals or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in an addendum to the contract between the Town of Lauderdale-By-The-Sea and the firm. Any such additional work agreed to between the Town of Lauderdale-By-The-Sea and the firm shall be performed at the same rates, set forth in the schedule of fees and expenses included in the sealed dollar cost bid.

E. Manner of Payment

Progress payments will be made on the basis of hours of work completed during the course of the engagement and out-of-pocket expenses incurred in accordance with the firm's dollar cost bid proposal. Interim billing shall cover a period of not less than a calendar month. Ten percent may be withheld from each billing, pending delivery and approval by the Town of all the firm's required final reports.

**VIII. EVALUATION PROCEDURES**

A. Auditor Selection Committee

All responsive qualifications submitted in response to this Request for Qualifications proposals will be evaluated and publicly considered by the members of the Auditor Selection Committee at an open meeting which consist of the Town Manager, the Budget-Finance Director and an external Finance Director from another municipality.

B. Review of Qualifications Proposals

The members of the Auditor Selection Committee will examine the documentation submitted in the qualification proposal to determine the responsiveness of each Qualifier. A qualification proposal will be considered responsive if it contains, as a minimum, the Mandatory Elements outlined in Section VII.C.1-VIII(C) below. Failure to provide the required mandatory information shall disqualify any such qualification proposal as non-responsive, and such qualification proposal will not be considered.

The Auditor Selection Committee will individually rank the responsive qualifications proposals based on the Technical Qualifications criteria outlined in Section VII.C.2 of this document and AMP criteria as described herein. In ranking the proposals, the Committee shall consider the AMP to be worth \_\_\_\_\_ per cent (\_\_\_\_%) of the assessment value and the Technical Qualifications described in Section VIII(C) to be worth \_\_\_\_\_ per cent (\_\_\_\_%) of the assessment value.

The full Auditor Selection Committee will then convene to review and discuss these evaluations and any committee member may revise their initial ranking based on these discussions. Finally, the committee will combine the individual rankings to arrive at a composite ranking for each firm.

During the evaluation process, the Auditor Selection Committee and the Town reserve the right, where it may serve the Town's best interest, to request additional information or clarifications from Qualifiers proposers, or to allow corrections of errors or omissions.

C. Non-Monetary Evaluation Criteria

Qualifications Proposals will be evaluated using the criteria outlined below. Firms meeting the mandatory criteria will be deemed responsive and will have their qualifications evaluated and ranked for technical qualifications. The following represent the principal criteria which will be considered during the evaluation and ranking process.

1. Mandatory Elements

- a. The audit firm is independent and licensed to practice in Florida.
- b. The audit firm's professional personnel have received adequate continuing professional education within the preceding two (2) years in accordance with the requirements of the Florida State Board of Accountancy and Government Auditing Standards.
- c. The firm has no conflict of interest with regard to any other work performed by the firm for the Town.
- d. The firm submits a copy of its last external quality control review report and the firm has a record of quality audit work.
- e. The firm adheres to the instructions in this Request for QualificationsProposals for preparing and submitting the qualificationproposal.

## 2. Technical Qualifications

### a. Expertise and Experience

- (1) The firm's experience and performance on comparable government engagements, including recognized CAFR awards of their clients.
- (2) The quality and experience of the firm's professional personnel to be assigned to the engagement and the quality of the firm's management support personnel to be available for technical consultation.

### b. Audit Approach

- (1) Adequacy of qualified staffing plan for various segments of the engagement.
- (2) Adequacy of sampling techniques.
- (3) Adequacy of analytical procedures.

## D. ~~D.~~ Oral Presentations

During the evaluation process, the Auditor Selection Committee may, at its discretion, request one or more firms to make oral presentations. The presentation team shall include the engagement partner, engagement manager and the senior audit team member. Such presentations will provide firms with an opportunity to answer any questions the Auditor Selection Committee may have on a firm's qualificationproposal. Not all firms may be asked to make such oral presentations.

## E. Final Selection

The Auditor Selection Committee will rank and recommend to the Town ~~Council~~Commission in order of preference no fewer than three firms deemed to be the most highly qualified to perform the required services after considering the factors established in ~~Section VII.C~~described in this RFP. If fewer than three firms respond to the ~~RFQRFP~~, then the Auditor Selection Committee shall recommend such firms as it deems to be the most highly qualified.

The Town ~~Council~~Commission will provide a final ranking of all firms and select ~~a firm with consideration of the recommendation of the Selection Committee. The rate of compensation will be negotiated as provided by~~direct negotiation of an acceptable agreement, subject to approval by the Town Commission and Town Attorney, in accord with Section 218.391 (a), Florida Statutes.

## F. Right to Reject QualificationsProposals

~~The Town Council~~Commission reserves the right without prejudice to reject any or all Qualifications,  
or proposals, waive any deficiency or irregularity in the selection process, wave any minor irregularity  
or deficiency in a proposal or to cancel this solicitation, and choose whether or not to re-solicit.



## APPENDIX A

### ~~QUALIFIER~~ WARRANTIES

- A. ~~Qualifier~~Proposer warrants that it is willing and able to comply with State of Florida laws with respect to foreign (non-state of Florida) corporations.
- B. ~~Qualifier~~Proposer warrants that it is willing and able to obtain an errors and omissions insurance policy providing a prudent amount of coverage for the willful or negligent acts, or omissions of any officers, employees or agents thereof, in amounts in compliance with the requirements of this RFP.
- C. ~~Qualifier~~Proposer warrants that it will not delegate or subcontract its responsibilities under an agreement with Town without the prior written permission of the Town.
- D. ~~Qualifier~~Proposer warrants that all information provided by it in connection with this ~~qualification~~RFP is true and accurate.

Signature of Official: \_\_\_\_\_

Name (typed): \_\_\_\_\_

Title: \_\_\_\_\_

Firm: \_\_\_\_\_

Date: \_\_\_\_\_

## APPENDIX B

### SWORN STATEMENT ON PUBLIC ENTITY CRIMES SECTION 287.133, FLORIDA STATUTES

THIS FORM MUST BE SIGNED AND SWORN TO IN THE PRESENCE OF A NOTARY PUBLIC OR OTHER OFFICIAL AUTHORIZED TO ADMINISTER OATHS.

1. This sworn statement is submitted to Lauderdale-By-The-Sea

By \_\_\_\_\_  
[print individual's name and title]

For \_\_\_\_\_  
[print name of entity submitting sworn statement]

whose business address is

\_\_\_\_\_  
\_\_\_\_\_

and (if applicable) its Federal Employer Identification Number (FEIN) is \_\_\_\_\_

(If the entity has no FEIN, include the Social Security Number of the individual signing this sworn statement: \_\_\_\_\_).

2. I understand that a "public entity crime" as defined in Paragraph 287.133(l)(g), Florida Statutes, means a violation of any state or federal law by a person with respect to and directly related to the transaction of business with any public entity or with an agency or political subdivision of any other state or the United States, including, but not limited to, any bid or contract for goods and services to be provided to any public entity or an agency or political subdivision of any other state or of the United States involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation.
3. I understand that "convicted" or "conviction" as defined in Paragraph 287.133(l)(b), Florida Statutes, means a finding of guilt or a conviction or a public entity crime, with or without an adjudication of guilt, in any federal or state trial court of record relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, nonjury trial, or entry of a plea of guilty or nolo contendere.
4. I understand than an "affiliate" as defined in Paragraph 287.133(l)(a), Florida Statutes, means:
- a. A predecessor or successor of a person convicted of a public entity crime; or
  - b. An entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term "affiliate" includes those officers, directors, executives, partners, shareholders, employees, members, and agents

who are active in the management of an affiliate. The ownership by one person of shares constituting a controlling interest in another person, or a pooling of equipment or income among persons when not for fair market value under an arm's length agreement, shall be a prima facie case that one person controls another person. A person who knowingly enters into a joint venture with a person who has been convicted of a public entity crime in Florida during the preceding 36 months shall be considered an affiliate.

5. I understand that a "person" as defined in Paragraph 287.133(1)(e), Florida Statutes, means any natural person or entity organized under the laws of any state or of the United States with the legal power to enter into a binding contract and which bids or applies to bid on contracts for the provision of goods or services let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term "person" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in the management of an entity.
6. Based on information and belief, the statement that I have marked below is true in relation to the entity submitting this sworn statement. [Indicate which statement applies.]

\_\_\_\_\_ Neither the entity submitting this sworn statement, nor any officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, nor any affiliate of the entity, has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

\_\_\_\_\_ The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.

\_\_\_\_\_ The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989. However, there has been a subsequent proceeding before a Hearing Officer of the State of Florida, Division of Administrative Hearings and the Final Order entered by the Hearing Officer determined that it was not in the public interest to place the entity submitting this sworn statement on the convicted vendor list, [attach a copy of the final order]

**I UNDERSTAND THAT THE SUBMISSION OF THIS FORM TO THE CONTRACTING OFFICER FOR THE PUBLIC ENTITY IDENTIFIED IN PARAGRAPH 1 ABOVE IS FOR THAT PUBLIC ENTITY ONLY AND, THAT THIS FORM IS VALID THROUGH DECEMBER 31 OF THE CALENDAR YEAR IN WHICH IT IS FILED. I ALSO UNDERSTAND THAT I AM REQUIRED TO INFORM THE PUBLIC ENTITY PRIOR TO ENTERING INTO A CONTRACT IN EXCESS OF THE THRESHOLD AMOUNT PROVIDED IN SECTION 287.017, FLORIDA STATUTES, FOR CATEGORY TWO OF ANY CHANGE IN THE INFORMATION CONTAINED IN THIS FORM.**

Signed, sealed and delivered  
in the presence of:

AUDITOR

\_\_\_\_\_  
\_\_\_\_\_

By: \_\_\_\_\_

\_\_\_\_\_  
(Printed Name)

\_\_\_\_\_  
(Title)

Witness my hand and official notary seal/stamp at \_\_\_\_\_ the day  
and year written above.

STATE OF FLORIDA                    )  
  )SS:  
COUNTY OF \_\_\_\_\_)

BEFORE ME, an officer duly authorized by law to administer oaths and take acknowledgments,  
personally appeared \_\_\_\_\_ as \_\_\_\_\_  
of \_\_\_\_\_, an organization authorized to do business in the State of  
Florida, and acknowledged executing the foregoing Affidavit as the proper official of for the use and  
purposes mentioned in the Affidavit and affixed the official seal of the corporation, and that the  
instrument is the act and deed of that corporation. He / She is personally known to me or has produced  
\_\_\_\_\_ as identification.

IN WITNESS OF THE FOREGOING, I have set my hand and official seal at in the State and County  
aforesaid on this \_\_\_\_\_ day of \_\_\_\_\_, 200\_\_\_\_\_.

\_\_\_\_\_  
NOTARY PUBLIC

My Commission Expires:

## APPENDIX C

### NON-COLLUSION AFFIDAVIT

The undersigned individual, being duly sworn, deposes and says that:

1. He / She is \_\_\_\_\_ of \_\_\_\_\_, the Qualifierproposer that has submitted the attached Qualificationproposal;
2. He / She is fully informed respecting the preparation and contents of the attached Qualificationproposal and of all pertinent circumstances respecting such Qualificationproposal;
3. Such Qualificationproposal is genuine and is not a collusive or sham Qualificationproposal;
4. Neither said Qualifierproposer nor any of its officers, partners, owners, agents, representatives, employees, or parties in interest, including this affiant, has in any way colluded, connived, or agreed, directly or indirectly, with any other Qualifierproposer, firm or person to submit a collusive or sham qualification-proposal in connection with the Agreementagreement for which the attached Qualificationproposal has been submitted or to refrain from qualifying in connection with such Agreementagreement, or has in any manner, directly or indirectly, sought by agreement of collusion or communication of conference with any other Qualifierproposer, firm, or person to fix the price or prices, or of any other Qualifierproposer, or to fix any overhead, profit or cost element of the qualificationRFP or the response of any other Qualifierproposer, or to secure through any collusion, connivance, or unlawful agreement any advantage against Lauderdale-By-The-Sea, Florida, or any person interested in the qualified Agreementagreement; and

**[THIS SPACE INTENTIONALLY LEFT BLANK]**

5.—

5 The response to the attached ~~RFQ~~RFP is fair and proper and is not tainted by any collusion, conspiracy, connivance, or unlawful agreement on the part of the Qualifierproposer or any of its agents, representatives, owners, employees, or parties in interest, including this affiant.

\_\_\_\_\_  
Signature (Blue ink only)

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

Witness my hand and official notary seal/stamp at \_\_\_\_\_ the day and year written above.

STATE OF FLORIDA                    )  
  )SS:  
COUNTY OF \_\_\_\_\_)

BEFORE ME, an officer duly authorized by law to administer oaths and take acknowledgments, personally appeared \_\_\_\_\_ as \_\_\_\_\_, of \_\_\_\_\_, an organization authorized to do business in the State of Florida, and acknowledged executing the foregoing Affidavit as the proper official of \_\_\_\_\_ for the use and purposes mentioned in the Affidavit and affixed the official seal of the corporation, and that the instrument is the act and deed of that corporation. He / She is personally known to me or has produced \_\_\_\_\_ as identification.

IN WITNESS OF THE FOREGOING, I have set my hand and official seal at in the State and County aforesaid on this \_\_\_\_\_ day of \_\_\_\_\_, 200\_\_..

\_\_\_\_\_  
NOTARY PUBLIC

My Commission Expires:

## APPENDIX D

### ACKNOWLEDGMENT OF ADDENDA

The Qualifierproposer hereby acknowledges the receipt of the following addenda issued by the Town and incorporated into and made part of this RFQRF. In the event the Qualifierproposer fails to include any such addenda in the table below, submission of this form shall constitute acknowledgment of receipt of all addenda, whether or not received by him/her.

ADDENDUM NUMBER	DATE RECEIVED	PRINT NAME	TITLE	SIGNATURE (BLUE INK ONLY)

[THIS SPACE INTENTIONALLY LEFT BLANK]

## APPENDIX E

### INDEPENDENCE AFFIDAVIT

The undersigned individual, being duly sworn, deposes and says that:

1. He / She is \_\_\_\_\_ of \_\_\_\_\_, the Qualifierproposer that has submitted the attached Qualificationproposal;
2. (a) Below is a list and description of any relationships, professional, financial or otherwise that Qualifierproposer may have with the Town, its elected or appointed officials, its employees or agents or any of its agencies or component units for the past five (5) years.  
  
(b) Additionally, the Qualifierproposer agrees and understands that Qualifierproposer shall give the Town written notice of any other relationships professional, financial or otherwise that Qualifierproposer enters into with the Town, its elected or appointed officials, its employees or agents or any of its agencies or component units during the period of this Agreementagreement.

(If paragraph 2(a) above does not apply, please indicate by stating, "not applicable" in the space below.)

**{THIS SPACE INTENTIONALLY LEFT BLANK}**



I have/have not (circle one) attached an additional page to this form explaining why such relationships do not constitute a conflict of interest relative to performing the services sought in the RFQ/RFP.

\_\_\_\_\_  
Signature (Blue ink only)

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

Witness my hand and official notary seal/stamp at \_\_\_\_\_ the day and year written above

STATE OF FLORIDA                    )  
  )SS:  
COUNTY OF \_\_\_\_\_)

BEFORE ME, an officer duly authorized by law to administer oaths and take acknowledgments, personally appeared \_\_\_\_\_ as \_\_\_\_\_, of \_\_\_\_\_, an organization authorized to do business in the State of Florida, and acknowledged executing the foregoing Affidavit as the proper official of \_\_\_\_\_ for the use and purposes mentioned in the Affidavit and affixed the official seal of the corporation, and that the instrument is the act and deed of that corporation. He / She is personally known to me or has produced \_\_\_\_\_ as identification.

IN WITNESS OF THE FOREGOING, I have set my hand and official seal at in the State and County aforesaid on this \_\_\_\_\_ day of \_\_\_\_\_, 200 \_\_\_\_\_.

\_\_\_\_\_  
NOTARY PUBLIC

My Commission Expires:

Document comparison done by DeltaView on Friday, April 02, 2010 3:12:10 PM

Input:	
Document 1	file://F:/1300/1392003/Audit RFP 2010/Audit-2010-2009-qualification sub by town.doc
Document 2	file://F:/1300/1392003/Audit 2010 RFP 4.2.10.doc
Rendering set	Standard

Legend:	
<u>Insertion</u>	
<u>Deletion</u>	
<u>Moved from</u>	
<u>Moved to</u>	
Style change	
Format change	
Moved-deletion	
Inserted cell	
Deleted cell	
Moved cell	
Split/Merged cell	
Padding cell	

Statistics:		
	Count	
Insertions		202
Deletions		194
Moved from		0
Moved to		0
Style change		0
Format changed		0
Total changes		396